

1 Officer S. Silverman, be personally served upon Respondent within 21
2 days of the date that this Order is served upon counsel for the United
3 States or as soon thereafter as possible. Pursuant to Fed. R. Civ.
4 Proc. 4(c)(2), the Court hereby appoints the group manager of Revenue
5 Officer S. Silverman and all federal employees designated by the group
6 manager, to serve process in this case.
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8 2. Proof of any service done shall be filed with the Clerk as
9 soon as practicable.

10 3. Because the file in this case reflects a prima facie showing
11 that the investigation is being conducted for legitimate purposes,
12 that the inquiry is relevant to those purposes, that the information
13 sought is not already within the Commissioner's possession, and that
14 the administrative steps required by the Internal Revenue Code have
15 been followed, United States v. Powell, 379 U.S. 48, 57-58 (1964), the
16 burden of coming forward has shifted to Respondent to oppose
17 enforcement of the summons.
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19 4. If Respondent has any defenses to present or opposition to
20 the petition, such defense or opposition shall be in writing and filed
21 with the Clerk and copies served on counsel for the United States at
22 least 14 days prior to the date set for the show cause hearing. The
23 United States may file a reply memorandum to any opposition at least
24 5 court days prior to the date set for the show cause hearing.

25 5. At the show cause hearing, the Court will consider all
26 issues raised by Respondent. Only those issues brought into
27 controversy by the responsive pleadings and supported by an affidavit
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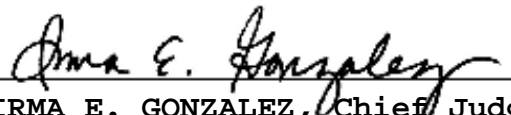
1 will be considered. Any uncontested allegation in the petition will
2 be deemed admitted.

3 6. Respondent may notify the Court, in a writing filed with the
4 Clerk and served on counsel for the United States at least 14 days
5 prior to the date set for the show cause hearing, that Respondent has
6 no objection to the enforcement of the summons. Respondent's
7 appearance at the hearing will then be excused.
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9 Respondent is hereby notified that a failure to comply with this
10 Order may subject him to sanctions for contempt of Court.

11 The Clerk shall forward copies of this Order to counsel for the
12 United States at the address indicated on its pleadings.
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14 **DATED: April 2, 2008**

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16 IRMA E. GONZALEZ, Chief Judge
17 United States District Court
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